

EXHIBIT C

SERVICE LIST

Gotham Web Services, Inc.
Old Chelsea Station
P.O. Box 1188
New York, NY 10011

Hasler Mailing Solutions
19 Forest Parkway
Shelton, CT 06484-0903

A New Day
84 Clinton Street
New York, NY 10002

Heller, Horowitz & Feit
292 Madison Avenue
New York, NY 10017

AT & T Teleconference Serv.
901 Marquette Avenue
Minneapolis, MN 55402

AT & T Wireless
AT & T Wireless Next General
P.O. Box 68056
Anaheim Hills, CA 92817

NYSERDA
17 Columbia Circle
Albany, NY 12203-6399
Attn: Peter Keene, Esq.

Kudman Trachten LLP
350 Fifth Avenue
Suite 4400
New York, NY 10118

Michael L. Schein, Esq.
Mintz, Levin, Cohen, Ferr.
666 Third Avenue
New York, NY 10017

Miran Americas Energy Mar.
1155 Perimeter Center West
Atlanta, GA 30338-5416

Con Edison Solutions
701 Westchester Avenue
Suite 300 East
White Plains, NY 10604

Control.Net Inc.
1155 Francis Place
Richmond Heights, MO 63117-1119

Corporation Service Comp.
2711 Centerville Road, Suite 400
Wilmington, DE 19808

Lawrence J. Kotler, Esq.
Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103-4196

NRECA Electric Co-Op TODA
4301 Wilson Blvd.
Arlington, VA 22203-1860

Poland Spring Water
2767 E. Imperial Highway
Brea, CA 92821

CTS Brands Payroll Service
186 Broadway
Brooklyn, NY 11211

De Lage Landen Financial
Account Services
111 Old Eagle School Road
Wayne, PA 19087

Dechert LLP
30 Rockefeller Plaza
New York, NY 10112

Schwegman, Lundber, Woes
1600 TCF Tower
121 South Eighth Street
Minneapolis, MN 55402

SERVICE LIST

Seward Park Housing Corp.
c/o Cooper Square Realty
6 East 43rd Street
New York, NY 10017

FEDEX
FEDEX Corporation Revenue
P.O. Box 727, Dept. 4741
Memphis, TN 38194

Staples
Staples Credit Plan
Dept. CCS 922
4300 Westown Parkway
West Des Moines, IA 50266

Mia D. Falls, Esq.
Szold & Brandwen, P.C.
14 Wall Street
New York, NY 10005

Delaware Secretary of State of Delaware
Division of Corporation
7833 Walker Drive, 3rd Floor
Greenbelt, MD 20770

Gerald Goldstein, Esq.
NYS Power Authority
123 Main Street
White Plains, NY 10601

Dell Catalog Sale L.P.
P.O. Box 676032
Dallas, TX 75267

Fulbright & Jaworski LLP
666 Fifth Avenue
New York, NY 10103
Attn: David A. Rosenzweig

DSL.NET Inc.
Customer Service Manager
545 Long Wharf Drive, 5th
New Haven, CT 06511

Canon Financial Services, Inc.
Platzer Swergold, et al
1065 Avenue of the Americas
New York, NY 10018

United States Trustee
33 Whitehall Street, 21st Floor
New York, NY 10004

Atlantic Business Products
134 West 26th Street
New York, NY 10001

David Carlebach
Law Offices of David Carlebach, Esq.
40 Exchange Place
New York, NY 10005

Barry Lichtenberg, Esq.
Schwartz & Lichtenberg LLP
420 Lexington Avenue, Suite 2400
New York, NY 10170

Robert L. Geltzer, Esq.
Law Offices of Robert L. Geltzer
1556 Third Avenue, Suite 505
New York, NY 10128

David Wander, Esq.
Wander & Associates, P.C.
641 Lexington Avenue, 21st Floor
New York, NY 10022

Dynamic Decisions
31 Sutton Lane
Piscataway, NJ 08854

Jonathan Pressment, Esq.
Haynes and Boone, LLP
153 East 53rd Street, Ste. 4900
New York, NY 10022

CIT Technology Financing Services
P.O. Box 1638
Livingston, NJ 07039

SERVICE LIST

J.D. Pauerstein, Esq.
Tuggey Rosenthal Pauerstein
Sandolosky Agather LLP
755 E. Mulberry, Suite 200
San Antonio, Texas 78212

G. Kirk Domescik, Esquire
Duane Morris LLP
1180 West Peachtree St., Suite 700
Atlanta, GA 30309-3448

New York City Department of Finance
Taxpayer Identification Unit
25 Elm Place, 3rd Floor
Brooklyn, NY 11201-5826

TSE Services Inc.
c/o Traiger & Hinkley LLP
880 Third Avenue, 9th Floor
New York, NY 10022-4730

United States Attorney
Southern District of New York
One St. Andrews Plaza
New York, NY 10007-1701

New York State Department of Taxation &
Finance
Bankruptcy Section
P.O. Box 5300
Albany, NY 12205-0300

First Select Incorporated
c/o Smith Carroad Levy & Finkel LLP
5036 Jericho Turnpike
Commack, New York 11725-2812

AKRF, Inc.
Esanu Katsky Korins & Siger LLP
Attn: G. Stavis
605 Third Avenue, 16th Floor
New York, NY 10158-1699

(p) Internal Revenue Service
Centralized Insolvency Operations
P.O. Box 21126
Philadelphia, PA 19114-0326